

§ 1210.51

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§ 1210.51 Who must submit royalty reports?

(a) Any person who pays royalty to ONRR must submit royalty reports to ONRR.

(b) Before you pay or report to ONRR, you must obtain a payor code. To obtain a payor code, refer to the ONRR *Minerals Revenue Reporter Handbook* for instructions and ONRR contact information (also see § 1210.56 for information on how to obtain a handbook).

§ 1210.52 What royalty reports must I submit?

You must submit a completed Form MMS-2014, Report of Sales and Royalty Remittance, to ONRR with:

- (a) All royalty payments; and
- (b) Rents on nonproducing leases, where specified in the lease.

§ 1210.53 When are my royalty reports and payments due?

(a) Completed Forms MMS-2014 for royalty payments and the associated payments are due by the end of the month following the production month (see also § 1218.50 of this chapter).

(b) Completed Forms MMS-2014 for rental payments, where applicable, and the associated payments are due as specified by the lease terms (see also § 1218.50 of this chapter).

(c) You may submit reports and payments early.

§ 1210.54 Must I submit this royalty report electronically?

(a) You must submit Form MMS-2014 electronically unless you qualify for an exception under § 1210.55(a).

(b) You must use one of the following electronic media types, unless ONRR instructs you differently:

(1) Electronic Data Interchange (EDI)—The direct computer-to-computer interchange of data using standards set forth by the X12 American National Standards Institute (ANSI) Accredited Standards Committee (ASC). The interchange uses the services of a third party with which either party may contract.

(2) Web-based reporting—Reporters/payors may enter report data directly or upload files using the ONRR electronic web form located at [http://](http://www.mrmreports.net)

www.mrmreports.net. The uploaded files must be in one of the following formats: the American Standard Code for Information Interchange (ASCII) or Comma Separated Values (CSV) formats. External files created by the sender must be in the proprietary ASCII and CSV file layout formats defined by ONRR. These external files can be generated from a reporter's system application.

(c) Refer to our electronic reporting guidelines in the ONRR *Minerals Revenue Reporter Handbook*, for the most current reporting options, instructions, and security measures. The handbook may be found on our Internet Web site or you may call your ONRR customer service representative (see § 1210.56 for further information on how to obtain a handbook).

§ 1210.55 May I submit this royalty report manually?

(a) The ONRR will allow you to submit Form MMS-2014 manually if:

(1) You have never reported to ONRR before. You have 3 months from the date your first report is due to begin reporting electronically;

(2) You report only rent, minimum royalty, or other annual obligations on Form MMS-2014; or

(3) You are a small business, as defined by the U.S. Small Business Administration, and you have no computer.

(b) If you meet the qualifications under paragraph (a) of this section, you may submit your form manually to ONRR by:

(1) U.S. Postal Service regular or express mail addressed to Office of Natural Resources Revenue, P.O. Box 5810, Denver, Colorado 80217-5810; or

(2) Special courier or overnight mail addressed to Office of Natural Resources Revenue, Building 85, Room A-614, Denver Federal Center, West 6th Ave. and Kipling Blvd., Denver, Colorado 80225.

§ 1210.56 Where can I find more information on how to complete the royalty report?

(a) Specific guidance on how to prepare and submit Form MMS-2014 is contained in the ONRR *Minerals Revenue Reporter Handbook*. The handbook